

Pocket 24175-06L

Table of Contents - Exhibits

Charles Iuit v Commissioner - IRS
Fed-state for et al

Does 1-50

DKT. No. 5 24175-06L

Exhibits
PPS

- 1 1-2 order to Tax Court
- 2 3-4 response to Heinkell/State
- 3 5-8 response to stipulations of facts
- 4 9-10 response to pretrial order
- 5 11-12 response to Pretrial Memo
- 6 13-14 demand bar on invalid debt
- 7 15-18 response to motion to strike PDS
- 8 19 - attempt to straighten & state out illegal
- 9 20 - Evidence of gift mugging by IRS Fed official
- 10 21-24 - evidence of pro-paupers grants administration caused by government.
- 11 25-26 response and order to Tax Court Chief Judge PDS
- 12 27 evidence of first illegal billing through State agency & FMS
- 13 28 authority for return of benefits and illegal actions and PDS
- 14 29-32 Cover letter petitions
- 15 33-34 response to counsel
- 16 35-36 response to Tax Court
- 17 37-38 PDS None released with signed petitions, responses, etc filed to or not received by respondent & longer court of appellate.

CHARLES IVIE,

CHARLES IVIE,
Petitioner,
v.
COMMISSIONER OF INTERNAL REVENUE,
Respondent.

MOTION TO DISMISS FOR LACK OF PROSECUTION

THE RESPONDENT MOVES that the Court dismiss the above-

entitled case for lack of prosecution and find in its order and decision that the determination made in the Notice of

Determination Concerning Collection Action(s) Under Section 6320 and/or 6330, dated October 19, 2006, a copy of which is attached hereto as Exhibit A and upon which the above-entitled case is

based, be sustained in full as to tax year 2001.

IN SUPPORT THEREOF, the respondent respectfully shows unto

the Court:

1. This case was regularly called for trial at the trial

Session of this Court on January 28, 2008, at San Francisco,

California. Respondent's counsel appeared and was ready for trial. No appearance was made by or on behalf of the petitioner.

trial. No appearance was made by or on behalf of the petitioner.

2. No issues have been raised upon which the burden of

proof is upon the respondent and the respondent has not conceded

any error assigned in the petition.

3. No evidence has been adduced in support of the

assigments of error in the petition.

Docket No. 24175-06L

2

4. On February 27, 2007, respondent's counsel received a letter from petitioner, a copy of which is attached hereto as Exhibit B. *proof*

5. On March 7, 2007, respondent's counsel received a letter from petitioner, a copy of which is attached hereto as Exhibit C. *proof*

6. On April 30, 2007, respondent's counsel received a letter from petitioner, a copy of which is attached hereto as Exhibit D. *proof*

7. On June 8, 2007, petitioner telephoned respondent's counsel. Petitioner complained that the Court has not set his case for trial. Respondent's counsel informed petitioner that Tax Court will set his case for trial probably early next year. *lack of timely due process for you 2008 Fed*

8. On August 31, 2007, respondent's counsel mailed petitioner a letter proposing a telephonic conference on September 18, 2007, to prepare for trial. Respondent's counsel included a proposed Stipulation of Facts with annexed exhibits with this letter. A copy of this letter is attached hereto as Exhibit E. *cy notified complete done*

9. On September 18, 2007, respondent's counsel telephoned petitioner at the telephone number listed on his amended petition. Petitioner did not answer the call nor did he contact respondent's counsel to reschedule the telephonic conference. *wrong done*

10. On September 18, 2007, respondent's counsel received a

document with attachments from petitioner which consisted of

copies of various letters, pleadings and Court documents on which petitioner wrote illegible comments. A copy of the document and

its attachments is attached hereto as Exhibit F.

11. On October 5, 2007, respondent's counsel mailed

petitioner a letter that enclosed a Decision document

petitioner's signature. The letter asked petitioner to sign and

return the Decision document. A copy of this letter is attached

hereto as Exhibit G. *all signed*

12. On November 8, 2007, respondent's paralegal telephoned

and left a message for petitioner at the telephone number listed

on the amended petition.

13. On November 15, 2007, respondent's paralegal telephoned

petitioner to follow up on the Decision document. Petitioner

stated that he received the October 5, 2007, letter. Petitioner

also stated that he does not plan to appear for trial on January

28, 2008. *We need her on Nov 5 of Nov 5, 2008*

14. On January 25, 2008, respondent's paralegal telephoned

petitioner at the telephone number listed on the amended petition

to remind him of the Trial date on January 28, 2008. *Father*

Petitioner's brother Frank answered the telephone and stated that

petitioner is out of town. *Yes, gave for medical care*

and you profit in many ways which is more than you'll ever do so

//

*None
no exhibits
attached*

*Your proof
is positive*

Docket No. 24175-06L

4

already stated
follows

A message was left with petitioner's brother with the trial date.

WHEREFORE, it is prayed that this motion be granted.

DONALD L. KORB
Chief Counsel
Internal Revenue Service

6-16-08

Date:

1-28-08

By:

JOHN W. STRATE
Attorney (SBSE)
Tax Court Bar No. SJ2038
55 South Market St., Ste 505
San Jose, CA 95113
Telephone: (408) 817-4650

OF COUNSEL:

THOMAS R. THOMAS

Division Counsel

(Small Business/Self-Employed)

PATRICIA A. DONAHUE

Area Counsel

(Small Business/Self-Employed:Area 7)

JEFFREY L. HEINKEL

Associate Area Counsel

(Small Business/Self-Employed)

J:\AHN\Tax Litigation\TL Motions\LOP\LOPcdp IVIE.doc

You continued to fabricate
lie, and not provide any
evidences I have.You File of Fraud
is now turned over

to the High Supreme

Court who states government does not have
to follow the law, at least they upheld
2nd Amendment as people are prepared to
protect themselves from you and your illegal
corrupt, immoral system of biased fraud,
no authority except what you make up,
and so you can collect and get paid through
all gotten gains of taxes by irresponsible,
cowardly, illegal system of rotten people as
the scum instead of cream are profiting in
public service for which you are not. You have
a severe conflict of interest and practice only
fraud with no ethics or professional conduct
as stated in the 1st Amendment of the US Constitution.

UNITED STATES TAX COURT

INSTRUCTIONS TO PARTIES AND ATTORNEYS
REGARDING TRIALS BEFORE JUDGE L. PAIGE MARVEL

Anticipating that some of you, whether counsel or a pro se party, have not been before this Court, or at least before Judge Marvel (and possibly that some may have previously never been in any Court), the following instructions are given to guide you in your actions before the Court.

I. OPENING STATEMENTS AND EXAMINING WITNESSES

1. Opening statements and examination of witnesses generally will be from the Lectern. If you desire to remain seated at counsel table for examination of witnesses, permission should be requested from the Court (and generally will be granted.)

2. The proceedings are reported by tape recording using microphones. Accordingly, you must remain in front of the microphone on the lectern or on counsel's table while talking. Do not strike the lectern for emphasis.

3. Opening statements should be brief, i.e. 10 minutes or less.

II. OBJECTIONS TO QUESTIONS

1. Do not use objections for the purpose of making a speech, recapitulating testimony or attempting to lead the witness.

2. When objecting, state only that you are objecting and the legal ground of objection. If you wish to argue an objection further, ask for permission to do so.

3. Make objections in a timely manner, i.e. before the witness answers the question.

III. GENERAL DECORUM

1. Keep the trial low-key. It is not a circus, a contest of dramatic ability or an oratorical contest. It should be, at all times, a quiet, dignified proceeding to ascertain the proper tax liability of the petitioner.

- 2 -

2. Do not approach the trial clerk or the witness box without specific permission. When permission is given, return to the lectern or counsel table when the purpose of the permission is finished.

3. Rise when addressing the Court and when the Judge enters or leaves the courtroom.

4. Address all remarks to the Court. Do not address the trial clerk, the reporter or opposing counsel. If you want to discuss something with opposing counsel, ask permission to go off the record. All requests to have questions or answers played back by the reporter, or to have an exhibit placed in front of a witness, shall be addressed to the Court.

5. Do not address or refer to a witness or counsel by his or her first name.

6. While Court is in session, do not leave counsel table to confer with other lawyers, agents, secretaries, or witnesses behind the bar unless permission is granted in advance.

7. You should not by facial expression, nodding or other conduct exhibit any opinion, adverse or favorable concerning any testimony which is being given by a witness or any ruling of the Court. Counsel should admonish his or her own client and witnesses similarly to avoid such conduct.

8. Where a party has more than one lawyer, only one may conduct the direct or cross-examination of a given witness.

IV. PROMPTNESS OF COUNSEL AND WITNESSES

1. The Court makes every effort to commence proceedings at the time set. Promptness is expected from counsel and witnesses. You must request permission from the Court, in advance, to delay arrival for any reason.

2. If a witness was on the stand at a recess or adjournment, you should have the witness back on the stand ready to proceed when Court resumes.

3. Do not run out of witnesses. If you are out of witnesses and there is more than a brief delay, the Court may deem that you have rested.

why
reference
reserved

Rae

why?

5-12-08

After the parties have rested, the Court will decide whether briefs will be required and whether they will be simultaneous or sequential. See Rule 151(b). The

VII. BRIEFING SCHEDULE

If you have reason to anticipate difficult questions of law or evidence that have not been addressed already in your trial memorandum, you must give the Court advance notice.

VI. ADVANCE NOTICE OF DIFFICULT QUESTIONS

6. Any charts, graphs, maps, diagrams, etc., used at trial, without objection, shall be reduced, in advance to 8 1/2 x 11 size paper (see Rule 23(d)) and offered as an exhibit.

5. Be sure that you have sufficient copies of exhibits to use at trial. If it will be used during examination of a witness, there must be at least a copy for the Court, a copy for the witness, a copy for opposing counsel, and a copy for counsel conducting the examination, i.e. four copies.

4. When referring to an exhibit, you should refer to its exhibit number. Witnesses should be asked to do the same.

3. Exhibits not previously marked should be accompanied by a request that the trial clerk mark them for identification at the time of their first mention. You must show exhibits to opposing counsel before they are mentioned in Court.

2. You are responsible for any exhibits which you obtain from the trial clerk and must return all such exhibits to the trial clerk.

1. You should keep your own list of exhibits and should keep track of when each exhibit has been admitted in evidence.

V. EXHIBITS

4. The Court attempts to cooperate with non-party witnesses and, except in extraordinary circumstances, will accommodate them by permitting them to be put on out of sequence. Anticipate any such possibility and discuss it with opposing counsel. If there is objection, confer with the Court in advance.


- 4 -

Court may request that the parties make known any preference regarding the briefing schedule.

VIII. OTHER RULES

Additionally, you should observe the rules set forth below in the "Rules Governing Conduct During Proceedings of the U.S. Tax Court." You should also be familiar with the Rules of Practice and Procedure of the United States Tax Court which are available from the Clerk of Court in Washington, D.C.

You need to follow rules of
and laws which you have
not as hindered by all legal
laws and filed for criminal &
civil damages as anti public protection
Police reports.



ed: February 11, 2003

Thomas B. Wells
Chief Judge

As approved by the Chief Judge of the U.S. Tax Court

Nothing in these courtroom rules precludes an individual judge or special judge from making and enforcing such additional orders as are necessary to maintain security, order and decorum in proceedings before the U.S. Tax Court.

ADDITIONAL ORDERS

Any person violating these courtroom rules may be subject to punishment or contempt of court or removal from the courtroom or both, as determined by the Court.

SANCTIONS

(b) the broadcasting, televising, recording, or photographing of investigative or ceremonial proceedings.

(a) the use of electronic or photographic means for the presentation of evidence, or for the perpetuation of a record, and

All persons are prohibited from broadcasting, televising, recording, or taking photographs in the courtroom and areas immediately adjacent thereto during sessions of court or recesses between sessions, except when the presiding judge or special trial judge authorizes:

BROADCASTING AND PHOTOGRAPHS

No person - except duly authorized law enforcement officers - shall have in his or her possession or cause to be brought into the courtroom any weapon, destructive device, or component thereof.

Courtroom security officers or U.S. Marshals are authorized to open and inspect any item carried into a courtroom.

SECURITY

(e) All mobile telephones, audible pagers or other electronic devices shall be turned off in the courtroom. No computers shall be used in the courtroom, except as authorized by the presiding judge or special trial judge.

(d) Rise when instructed to do so, for example, upon opening, closing or declaring recesses of court and remain standing until the presiding judge or special trial judge invites everyone to be seated.

(c) Be seated while court is in session.

(b) Refrain from smoking or other use of tobacco, eating, drinking or magazine reading, loud talking or other obtrusive behavior.

(a) Conduct themselves at all times in an orderly fashion.

COURTROOM DECORUM

The following courtroom rules implement Canon 3A(2) of the Code of Conduct for United States Judges which states, a Judge should maintain order and decorum in all judicial proceedings.

COURTROOM RULES GOVERNING CONDUCT DURING PROCEEDINGS OF THE U.S. TAX COURT

Y-chase
and filed
for documents
6-16-
All rules followed in
high filed
in damage 5 filed
Thomas B. Wells
Chief Judge

Trial Calendar: San Francisco, California
Date: January 28, 2008

PRETRIAL MEMORANDUM FOR RESPONDENT

NAME OF CASE:

CHARLES IVIE

DOCKET NO.

24175-06L

ATTORNEYS:

Petitioner:

Pro Se

(831) 372-5355

Respondent:

John W. Strate

(408) 817-4684

AMOUNTS IN DISPUTE:

Year

Amount at Issue

2001

\$106.06

STATUS OF THE CASE:

Probable Settlement ☐ Probable Trial ☒ Definite Trial ☐

CURRENT ESTIMATE OF TRIAL TIME:

1 Hour.

MOTIONS RESPONDENT EXPECTS TO MAKE:

Motion to Dismiss for Lack of Prosecution

STATUS OF STIPULATION OF FACTS: Completed ☐ In Process ☒

ISSUE:

Whether respondent's settlement officer abused his discretion by upholding the proposed levy of \$106.06 for taxable year 2001.

WITNESSES RESPONDENT EXPECTS TO CALL:

In addition to the petitioner, respondent reserves the right to call any witness listed by petitioner, any witness

Q99 etc etc

turned in

\$50,000

Shoken with you documents
now submitted for
lost time requested disab

indirect civil
public with you
Filed on 11

You are
prosecuted

Yes

have 4 X illegally through
state

Petitioner filed a Form 12153, Request for Collection Due Process Hearing ("CDP hearing") with two attached pages, which was notated that respondent received such on

\$100.74 for taxable year 2001. Hearing to petitioner with respect to the balance due of

Notice of Intent to Levy and Notice of Your Right to a On March 20, 2006, respondent issued a Final Notice,

Respondent assessed a failure to pay tax addition to tax under I.R.C. § 6651(a)(2) of \$11.00 on October 17, 2005.

Respondent sent petitioner a Statutory Notice of Balance Due on March 17, 2003.

On March 18, 2002, respondent issued a refund to petitioner of \$176.60 which included withholding of \$105.60 and the earned income credit of \$71.00. However, on April 15, 2002, respondent reversed the earned income credit and assessed interest of \$3.88. These amounts were assessed as mathematical adjustments under I.R.C. § 6213(b)(1). Therefore, respondent did not send petitioner a notice of deficiency.

| Item | Amount |
|-----------------------|----------|
| Wages | \$925.00 |
| Adjusted Gross Income | \$925.00 |
| Rate Reduction Credit | \$ 46.25 |
| Withholding Tax Paid | \$105.60 |
| Earned Income Credit | \$ 71.00 |
| Refund | \$222.85 |

Petitioner filed a timely Form 1040EZ, Income Tax Return for Single and Joint Filers with No Dependents, for tax year 2001. Petitioner reported the following amounts of income, credits and payments:

SUMMARY OF FACTS:

whom respondent may have to call to authenticate documents to which petitioner will not stipulate, and any witness necessary for purposes of rebuttal or impeachment.

have the accounts and facts

collected by now received

1 + 15506

Docket No. 24175-06L

- 3 -

April 23, 2006.¹ Petitioner's request for a CDP hearing contained illegible writing so it was not possible to determine the basis on which he was challenging the proposed collection action. In addition, one of the two attached pages purports to be a civil complaint filed by petitioner against the federal and state government and various officials alleging fraud and damages. On the second of the two attached pages petitioner stated "no valid debt" and "return 1992 refund forthwith." Petitioner's request for a CDP hearing did not clearly dispute the underlying liability for tax year 2001.

*Fraud
CSS hole*

wrong

On August 14, 2006, respondent sent petitioner a letter acknowledging his Request for a Collection Due Process Hearing and inviting him to call respondent's settlement officer and schedule a telephonic CDP hearing within 14 days. On September 5, 2006, respondent sent petitioner a letter requesting that he contact the settlement officer by September 19, 2006 if he wished to provide any additional information. In addition, respondent stated that "[i]f you do not participate in the conference or respond to this letter, the determination letter that we issue will be based on your CDP request, any information you previously provided to this office about the applicable tax period, and the Service's administrative file and records."

None

Petitioner did not respond to either of these letters. Petitioner did not assert spousal defenses and did not suggest collection alternatives such as an offer in compromise or installment agreement. Petitioner made arguments which the settlement officer believed were frivolous. In addition, respondent requested that petitioner complete a Collection Information Statement, Form 433-A. Petitioner did not provide the Financial Statement.

*wrong
this
is and
only outright
can I be
wrong
every thing
was provided*

On October 19, 2006, respondent sent petitioner a Notice of Determination Concerning Collection Action(s) under Section 6320 and/or 6330 by certified mail sustaining the levy for taxable year 2001. Respondent made a Summary of Determination as follows:

¹ Because petitioner's Form 12153 was received on April 23, 2006, respondent initially believed that it was filed after expiration of the 30-day period allowed by I.R.C. § 6330. However, inasmuch as no envelope was attached to the Form 12153, respondent decided not to dispute the date of filing.

*and delay of your due process
there is no grace or fraud*

The regulations provide that a CDP hearing may, but is not required to, consist of a face-to-face meeting, one or more written or oral communications, or some combination thereof. Treas. Reg. § 301.6330-1(d)(2) Q&A-D6. See Olsen

alternatives raised by the taxpayer were rejected. See Robinette, 439 F.3d at 461-62.

raised and should state why arguments and collection of the CDP hearing and the lack of a transcript and formal record, the notice of determination must discuss all issues Commissioner, 126 T.C. 237 (2006). Despite the informality

Commissioner, 439 F.3d 455 (8th Cir. 2006); Cox v. § 301.6330-1(d)(2) Q&A-D6. See also Robinette v. 5 U.S.C. § 551 et seq., do not apply. Treas. Reg.

requirements of the Administrative Procedures Act ("APA"). A CDP hearing is informal and the formal hearing

request for a CDP hearing. Treas. Reg. § 301.6330-1(c)(2) Q&A-C4.

I.R.C. § 6330(a). The taxpayer then has 30 days to file a levy and inform the taxpayer of his right to a CDP hearing.

levy the taxpayer's property at least 30 days prior to the required to provide written notification of his intent to

property. I.R.C. § 6331(a). However, respondent is means of a levy on a taxpayer's property and rights to

Respondent is authorized to collect unpaid taxes by

BRIEF SYNOPSIS OF LEGAL AUTHORITIES:

Compliance for the appropriate collection action.

sustained. The case will be returned to

the collection of the tax. The levy is

enforced collections and has not cooperated with

taxpayer did not propose an alternative to

be no more intrusive than necessary because the

and balanced the need that any collection action

Notice of Your Right to a Hearing was appropriate

the Final Notice-Notice of Intent to Levy and

more intrusive than necessary. The issuance of

of the taxpayer that any collection action be no

collection of taxes with the legitimate concern

[action] balances the need for efficient

the collection action taken or [sic] proposed

have been met. We have also considered whether

administrative requirements for the action tax

Appeals has found that all legal and

Docket No. 24175-06L

- 5 -

v. United States, 414 F.3d 144 (1st Cir. 2005); see also Katz v. Commissioner, 115 T.C. 329 (2000) (combination of telephone calls and written letters). Therefore, all communications between the taxpayer and the appeals officer between the time of the request for the CDP hearing and the issuance of the notice of determination are part of the CDP hearing. TTK Management v. United States, 2001-1 USTC ¶ 50,185 (C.D. Cal. 2000). Appeals is not required to offer the taxpayer a face-to-face hearing in the absence of a request. Loofbourrow v. Commissioner, 208 F.Supp.2d 698, 707 (S.D. Tex. 2002). If a taxpayer requests a face-to-face hearing, the regulations provide that the taxpayer should be offered one at the Appeals office closest to the taxpayer's residence. Treas. Reg. § 301.6330-1(d)(2) Q&A-D7. See also Katz v. Commissioner, 115 T.C. 329 (2000).

The hearing must be conducted by an officer or employee who has had no prior involvement with respect to the same unpaid tax. I.R.C. § 6330(b)(3). The appeals officer is required to obtain verification from the Secretary that the requirements of any applicable law or administrative procedure have been met. I.R.C. § 6330(c)(1). However, the appeals officer need not rely on any particular document to comply with the verification requirement. Craig v. Commissioner, 119 T.C. 252, 261-162.

At the hearing, the taxpayer may raise appropriate spousal defenses, challenge the appropriateness of the collection action and offer collection alternatives. I.R.C. § 6330(c)(2)(A)(i)-(iii). In this case, petitioner failed to raise spousal defenses, challenge the appropriateness of the collection action or offer collection alternatives.

The taxpayer may challenge the existence or amount of the liability if he did not receive a notice of deficiency for the tax liability or did not otherwise have an opportunity to dispute the liability. I.R.C. § 6330(c)(2)(B). See Montgomery v. Commissioner, 122 T.C. 1, 7-8 (2004). However, a taxpayer is precluded from disputing the underlying tax liability in a CDP judicial review proceeding if he failed to properly raise the merits of the underlying liability as an issue during the CDP hearing. Treas. Reg. § 301.6330-1(f)(2) Q&A-F5.

Here, respondent did not send petitioner a notice of deficiency. However, petitioner did not dispute the

Pure

misused
filesPure
all on
paper
return

Re

with
allwe
file

or

Citizen in
dispute toinfo
and not

On June 8, 2007, respondent's counsel and petitioner conferred by telephone. Petitioner wanted to know why it was taking his case so long to be scheduled for trial. Respondent's counsel advised petitioner that the Tax Court would set the case for trial in due course and that respondent's counsel did not have the ability to determine trial dates. Respondent's counsel advised that he would soon send petitioner a proposed stipulation of facts and requested that petitioner work with respondent to prepare for trial. Respondent's counsel also explained to petitioner that the assessment in this case was the result of the disallowance of the earned income credit because petitioner did not have sufficient earned income during tax year 2001 to qualify for the credit.

On August 31, 2007, respondent's counsel sent petitioner a letter inviting him to participate in an informal meeting by telephone on September 18, 2007 to

EVIDENTIARY PROBLEMS:

On October 19, 2006, case, respondent sent petitioner a notice of determination Tax Court. Treas. Reg. § 301.6330-1(e)(3) Q&A-B8. In this informs the taxpayer of the right to judicial review by the Collection Action(s) under Section 6320 and/or 6330 which authorized to send a Notice of Determination concerning At the conclusion of the CDP hearing, Appeals is because petitioner provided no contrary information. than necessary. This balance was in favor of respondent that the proposed collection action is not more intrusive the efficient need for collection and petitioner's interest I.R.C. § 6330(c)(3)(C). In this case, respondent balanced collection action be no more intrusive than necessary. taxes with the legitimate concern of the taxpayer that any action balances the need for the efficient collection of Appeals must decide whether any proposed collection

underlying liability in his request for a CDP hearing. In addition, he provided no information to Appeals with respect to the underlying liability for tax year 2001. Thus, petitioner may not challenge the underlying liability in this proceeding.

done

you people are really sick of this stuff

hve

Docket No. 24175-06L

- 7 -

exchange information and narrow the issues for trial." In addition, respondent's counsel enclosed a proposed Stipulation of Facts with annexed exhibits 1-J through 10-J. Petitioner did not participate in this conference or propose an alternative date to confer by telephone.

On September 18, 2007, respondent's counsel received correspondence from petitioner with the heading "US DISTRICT COURT" in which petitioner stated, among other things, that "I will no longer respond or have a trial or hearing thereby being responsible unlike you." Petitioner attached copies of respondent's correspondence and papers filed with the Court. On a copy of respondent's August 31, 2007 letter to him, petitioner wrote "there is nothing to talk about."

Date: JAN 11 2008

John W. Strate
JOHN W. STRATE
General Attorney
(SBSE)
Tax Court Bar No. SJ2038
55 South Market Street
Suite 505
San Jose, CA 95113
(408) 817-4684

Return to: Judge L. Paige Marvel
United States Tax Court, Room 422
400 Second Street, N.W.
Washington, D.C. 20217
(202) 521-0740

You are some really, con-agg depressed individual who lie, cheat and steal (LCS) system from the people, your facts and circumstances of law are blatantly incorrect, fraudulent, with no constitutional basis. You are a government for me go and buy. You are illegal with no authority.

Respondent's counsel proposed that the meeting take place by telephone because petitioner had previously stated that he was disabled and unable to travel.

Official now filed against you and regulations correct see files on papers
CC No 5 State Bar

Docket No. 24175-06L

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing paper was

served on petitioner by mailing the same on

in a postage paid wrapper addressed as follows:

Charles Ivie
c/o Frank Ivie
20 Helvic Ave.
Monterey, CA 93940

Date: JAN 11 2008

JOHN W. STRATE
General Attorney
(Small Business/Self-Employed)
Tax Court Bar No. SJ2038

You have been served of your

Find again for \$5000 in damages plus

You can prove otherwise, You can't Refute

as you have any laws to circumvent

the process and evidence as you have per

the papers signed and served as such

before with no heirs or response from

You. The only reason you can ~~officially~~ extend

it is because a huge down-down country

petition allows you too. Your reason of economic

Find a ~~denial~~ is over, the people are close to

getting rid of your over-sized military positions
Of finding you can join the military people

UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

DKT. NO(s). 24175-06L

The enclosed documents:

Miscellaneous documents including pre-trial memorandumand evidence submitted*Revealing all proof*received 11/26/07 are returned *unfiled* for the following reason(s):

FORM AND STYLE

- ☐ Caption incomplete or incorrect. Rule 23(a)(1).
Correct caption is: _____
- ☐ Docket number incomplete or incorrect. ☐ No signature or no original signature. Rule 23(a)(3).
- ☐ Insufficient copies. Rule 23(b). ☐ Improper joinder of motions. Rule 54.

STATUS OF REPRESENTATIVE

- ☐ Representative not admitted to practice. Rule 200.
- ☐ No entry of appearance filed by representative. Rule 24(a).
- ☐ Motion to withdraw representative. Failure to comply with Rule 24(c).
☐ Include current address(es) and telephone number(s) of petitioner(s).
- ☐ Power of attorney not recognized.

CONSOLIDATION

- ☐ All cases not at issue. Rule 141(a). ☐ Place of trial must be same for all cases.
- ☐ All docket numbers must appear in caption of document in chronological order beginning with earliest number.

MISCELLANEOUS

- ☐ Discovery requests/responses are not filed. Rules 71(c) and/or 72(b).
- ☐ Not timely-motion for leave to file or equivalent needed.
- ☐ Documents appear to be in the nature of evidence and cannot be kept by the Court at this time.
- ☐ Not a proper document to be filed with the Court.
- ☐ Motion to change place of trial required. Rule 140(c).
- ☐ Tax returns are not filed with the Tax Court.

- ☐ Decision/Order of Dismissal entered
- ☒ No original signature on pre-trial memorandum, Certificate of Service not complete. See form 10, Appendix 1 of the Rules, for certificate of service form. Documents other than pre-trial memorandum are not proper documents to be filed with the Court. Returned pursuant to Judge's direction.

*None**was*

JW

NOTE: All Rule references are to a current copy of the Tax Court Rules of Practice and Procedure. A copy of the Rules may be obtained for \$22.00 by writing to the Administrative Office, United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, or to the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, and enclosing a check for the appropriate amount. The Rules are also available on the Tax Court's Internet web site, www.ustaxcourt.gov.

Office of the Clerk
Date 12/06/07

united Federal Fraud
4 comes as you stated it was, I'm, signed etc. You
continue to fabricate cool ya. phony bullshit
as for the fraud. You are ordered to return \$0,000.00

UNITED STATES TAX COURT

WASHINGTON, DC 20217

CHARLES IVIE,

Petitioner

v.

Docket No. 24175-06L.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

ORDER OF DISMISSAL AND DECISION

In an order to show cause dated April 16, 2008, petitioner was ordered to show cause on or before April 30, 2008, why respondent's motion to dismiss for lack of prosecution filed January 28, 2008, should not be granted and a decision entered against petitioner. No response has been received from petitioner. For cause, it is

ORDERED that the order to show cause dated April 16, 2008, is hereby made absolute. It is further

ORDERED that respondent's motion to dismiss for lack of prosecution filed January 28, 2008, is granted, and this case is dismissed for lack of prosecution. It is further

ORDERED and DECIDED that respondent may proceed with collection of petitioner's income tax liability for 2001 as set forth in the Notice of Determination Concerning Collection Actions(s) Under Section 6320 and/or 6330 dated October 19, 2006.

(Signed) L. Paige Marvel

L. Paige Marvel

Judge

You are a Federal Fraud, asshole!

ENTERED: MAY 21 2008

UNITED STATES TAX COURT

WASHINGTON, DC 20217

CHARLES IVIE,

Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

Docket No. 24175-06L.

ORDER TO SHOW CAUSE

None

This case was called for trial at the Court's January 28, 2008, San Francisco, California trial session. There was no appearance by or on behalf of petitioner. Respondent's counsel appeared and presented a motion to dismiss for lack of prosecution, which was filed on January 28, 2008, and taken under advisement by the Court. For cause, it is

*gile
disited
papers
Filed*

ORDERED that petitioner shall show cause, on or before April 30, 2008, why the Court should not dismiss this case for lack of prosecution and find in its order and decision that the determination made in the Notice of Determination Concerning Collection Action(s) Under Section 6320 and/or 6330, dated October 19, 2006, be sustained in full.

None

6-10-08

already handled by Fran

None

(Signed) L. Paige Marvel

L. Paige Marvel
Judge

None

Dated: Washington, D.C.
April 16, 2008

*to show your bullshit
lack of due process delays etc.
The packet is returned to you*

*No show cause of your friend, you are dismissed
from such proceedings, given all statements and filed
served etc. This is absolute. You are threats
to the highest magnitude. I have turned you
over to Federal marshals and filed civil-criminal
charges against you unless you can show your case
in 17 days or less. Mr. Hester 121 Francis St. 1000
1000 1000*

Page 2